



**ROBERT B. MORRISON, CPA
13659 PROVIDENCE ROAD, SUITE F
MATTHEWS, NC 28104**

May 11, 1999

Ms. Patricia Simmons, Remedial Project Manager
Emergency and Remedial Response Division
U.S. Environmental Protection Agency
290 Broadway, 20th Floor
New York, NY 10007

In re: Follow-up Response to Request for Information on Remedial
Investigation/Feasibility Study at the LCP Chemicals, Inc. Superfund Site,
Linden, New Jersey

Dear Ms. Simmons,

This letter is in response to the April 23, 1999 letter from Richard L.
Caspe, P.E., Director, to John F. Finn.

Enclosed, please find: Answers to the Request for Information and
Certification of Answers to Request for Information.

If you have any questions or if I can be of any further assistance, please
contact me.

Respectfully submitted,

Robert B. Morrison, CPA

Cc: Mr. Muthu Sundram, Esq., Assistant Regional Counsel

ANSWERS TO REQUEST FOR INFORMATION

1. UltraPure Compressed Gases was a corporation formed in the State of New Jersey specifically for the purposes outlined in the prior response. FIBA Compressed Gas Equipment is the trade name of a company located in Massachusetts that sells industrial gas equipment. There is none nor has there ever been any legal association or relationship between the two.
2. ROBERT B. MORRISON
13659 Providence Road, Suite F
Matthews, NC 28104
Tele: 704-814-4820
Certified Public Accountant
3. John F. Finn, to the best of his knowledge, assisted in response #1.
4. Certification of Answers is attached.

CERTIFICATION OF ANSWERS TO REQUEST FOR INFORMATION

State of Maryland

County of Worcester

I certify under penalty of law that I have personally examined and am familiar with the Information submitted in this document (response to EPA Request for Information) and all documents submitted herewith, and that based on my inquiry of those individuals immediately responsible for obtaining the information, I believe that the submitted information is true, accurate, and complete, and that all documents submitted herewith are complete and authentic unless otherwise indicated. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment.


ROBERT B. MORRISON
NAME (print or type)

CPA
TITLE (print or type)


SIGNATURE

Sworn to before me this

16th day of MAY 1999


Notary Public